

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

IN RE: Jefferson County, Alabama)
)
Debtor.) **Bankruptcy Case No. 11-05736-TBB9**

MOTION FOR RELIEF FROM STAY

Comes now Fairfield Ventures, LLC (“Fairfield”), an interested party in the above-referenced bankruptcy case, and moves this Honorable Court to grant it relief from the automatic stay arising from 11 U.S.C. §362. As grounds for its motion, Fairfield says:

1. Jefferson County, Alabama, the Debtor herein (the “Debtor”) filed a petition under Chapter 9 of Title 11 Of the United States Code on November 9, 2011.
2. Prior to filing bankruptcy, on or about June 3, 2010, the Debtor issued two notices of Jeopardy Tax Assessments to Fairfield asserting that Fairfield owed unpaid taxes in the amount of \$242,729.38 each.
3. Alabama law establishes a procedure and deadlines for a taxpayer to appeal a jeopardy assessment.
4. On or about July 2, 2010, Fairfield filed an appeal in accordance with the statutory requirements and the case is pending in the Jefferson County Circuit Court as Case No. CV-10-466 before the Honorable Judge Houston Brown.
5. Fairfield’s civil court case was consolidated with those of a number of other unrelated taxpayers and the necessary discovery to proceed with dispositive motions has been conducted.
6. No dispositive motions have been filed as of this date but the Court has set trial to begin on February 6, 2012.

7. The case pending in Jefferson County Circuit Court does not seek to recover anything of value from the Debtor but is purely an proceeding to defend against an invalid assessment of taxes by the method established under Alabama law.

8. Judicial economy dictates that the appeal be allowed to proceed in the Jefferson County Circuit Court rather than being removed to the United States Bankruptcy Court and treated as an adversary proceeding.

9. The state court appeal of the Jeopardy Assessment issued by the Debtor would not be stayed by any provision of §362(a) except that to move forward with the appeal would constitute the “continuation, including the issuance or employment of process, of a judicial, administrative, or other action or proceeding against the debtor that was or could have been commenced before the commencement of the case under this title... .”

WHEREFORE, Fairfield requests that this Court enter an order terminating the automatic stay to allow Fairfield to proceed with its tax appeal to conclusion.

Respectfully submitted this 13th day of February, 2012.

/S/ Romaine S. Scott, III
Romaine S. Scott, III
Attorney for Fairfield Ventures, LLC

OF COUNSEL:

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CERTIFICATE OF SERVICE

I hereby certify that I have caused the foregoing to be served on legal counsel of record for the parties hereto by efilng the same through the ECF filing system on the 13th day of February, 2012.

/S/ Romaine S. Scott, III _____
OF COUNSEL